

Attachment D

Business License Tax – Comparison of Maximum Tax Amounts

<u>Jurisdiction</u>	<u>Maximum Tax Amount</u>
Cupertino	\$11,000
Los Altos	\$3,000
Los Gatos ¹	\$4,838
Menlo Park	\$8,000
Milpitas ²	\$1,835
Mountain View	\$100
Palo Alto	NA
Redwood City	\$3,030
San Jose ³	\$25,000
Santa Clara	\$500
Sunnyvale	\$325

¹ Los Gatos maximum tax could not be confirmed. Tax as shown represents amount based on valuation of \$12 million.

² Milpitas maximum amount based on rental units in this example, not total employees

³ \$25,000 maximum rate for San Jose based on calculation per number of employees; for businesses based on square footage or lot size, maximum tax is \$5,000